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The first eighty-three pages of the volume are devoted to an "Introduction to the Law of Real Property." Here is covered the usual historical matter, most of it, however, being presented in Professor Bigelow's own language. An Introduction to the Law of Real Property in eighty-three pages obviously must be sketchy, it can in the nature of things be only the basis of a study or presentation. Whether or not such matter should be brought together as has been done here or taken up piecemeal in connection with appropriate topics may be questioned by some. The writer happens to know that Professor Bigelow's original inclination was against such bringing together. He consented to do the work only after being convinced that there was a quite general demand for it. Many teachers of Real Property will find the Introduction very valuable and usable.

RALPH W. AIGLER.

THE SOLDIER-LAWYER DIRECTORY, compiled and edited by R. W. Shackelford, G. B. Zewadski, and J. W. Cone (R. W. Shackelford, Proprietor) 1920. The Tampa Tribune Publishing Co., Tampa, Fla. Pp. vii, 201.

The compilers state that their purpose in preparing the directory has been two-fold: (1) "primarily to construct a work that would enable those attorneys who, in the majority of instances, gave up their practice for their Country's Service, to co-operate with and assist their former comrades in arms in the practice of law," and (2) "to provide a permanent record of the service rendered by the Legal Profession during the greatest crisis in the history of these United States."

In the directory, which is arranged in the usual way, may be found the names of one or more attorneys who were in the service of the United States during the Great War in practice in almost every city of any consequence. Among the data given are the year of birth, year and place of graduation in law, and fields of practice. The roll also includes Canadian cities and veterans in practice there.

The feeling of brotherhood growing out of common service and, in many instances, perils will lead to a frequent resort to such directory. It must be obvious that as a permanent record of the part played by lawyers in the great crisis the book is utterly inadequate.

RALPH W. AIGLER.

FEDERAL INCOME AND PROFITS TAXES, including Stamp Taxes, Capital Stock Tax, Tax on Employment of Child Labor, by George E. Holmes of the New York Bar. Indianapolis, The Bobbs-Merrill Co., 1920; pp. xv, 1151.

The complexities of our present Federal Revenue Laws are such as to baffle the proverbial "Philadelphia lawyer." Not a little of the difficulty is due to the haste in which the legislation was framed, and it is reasonable to hope and expect that amendments will remove many of the troublesome problems. Inevitably there will remain plenty of difficulties, and in the meantime lawyers must be in position to advise as best they can. This is peculiarly a field in which a book to be really helpful must be up to the minute. This edition of Mr. Holmes' book appears to be complete up to 1920. The

author of course makes use not only of the court decisions but of the Treasury Decisions and Regulations; The Income Tax Service (I. T. S.) and The War Tax Service (W. T. S.) issued by the Corporation Trust Company of New York, is referred to as sources of information on these rulings and regulations. The up-to-date-ness of the book is well shown by the discussion (pp. 316, *et seq.*) of the taxability as income of stock dividends, decided authoritatively by the Supreme Court in *Eisner v. Macomber*, 40 Sup. Ct. Rep. 189 (March 8, 1920).

As a textbook on the subject of Federal Taxes this new edition of Mr. Holmes' book will be found extremely helpful.

RALPH W. AIGLER.